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NEWS RELEASE

Tax Evasion, Cheating the Elderly Lands Utah Woman in Jail

Carolyn R. Manning, a Salt Lake resident, was sentenced to a prison term this week that will have her serving a prison sentence for up to 15 years for unlawfully defrauding senior citizens out of nearly one-quarter of a million dollars in addition to defrauding the state of thousands of dollars which resulted in tax-related convictions. On September 24th, Ms. Manning was sentenced to the Utah State Prison on her convictions for unlawfully dealing with property by a fiduciary, theft, and tax evasion. These charges were the result of Ms. Manning's unlawful business dealings via her real estate business, Manning and Associates, and go back as far as 1999.

Through Manning and Associates, Ms. Manning, preyed on elderly individuals in Salt Lake County through a series of questionable real estate transactions. Previously, Ms. Manning had been ordered to serve jail time, obtain employment upon her release, and pay restitution to her victims and the Utah State Tax Commission, conditions to which she did not comply. As a result, she was taken back to court several times to resolve the matter before a judge finally ordered her to spend time in the Utah State Prison system. Terms of her original sentencing ordered Ms. Manning to pay victims approximately \$233,865.50 and the State Tax Commission \$21,689.47 plus interest. She was also ordered to file income tax returns for the years involved.

The Utah State Tax Commission and other investigators strive for equity in the taxation system by watching out for individuals and businesses that appear to defraud the State and other taxpayers in the State.

For more information, visit tax.utah.gov.

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